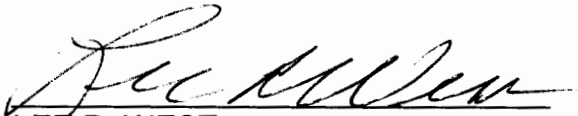


(3) ORDERS that judgment in favor of the Commissioner issue forthwith.

ENTERED this 24th day of May, 2006.


LEE R. WEST
UNITED STATES DISTRICT JUDGE